

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN

United States of America,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 2:19-cv-00769-LA
)	
James K. Lee,)	
)	
Defendant)	

Agreed Judgment

IT IS ORDERED AND ADJUDGED that judgment is entered in favor of the United States and against defendant James K. Lee, as a penalty for failure to timely file a Report of Foreign Bank and Financial Accounts for the 2009, 2010, and 2011 years, the sum of \$1,258,923.45, (which includes a late-payment penalty of \$59,060.62, in addition to the FBAR penalty assessment of \$1,056,791, and pre-judgment interest of \$143,071.83), plus accrued pre-judgment interest on the FBAR penalty assessment as provided by 31 U.S.C. § 3717(a)(1) and accrued late-payment penalties under 31 U.S.C. §3717(e)(2) from and after March 3, 2020, and to the date of entry of this judgment. Post-judgment interest on the FBAR penalty assessment shall accrue pursuant to 28 U.S.C. § 1961(a) and post-judgment late-payment penalties shall accrue pursuant to 31 U.S.C. § 3717(e)(2) and 31 C.F.R. §§ 5.5(a) and 901.9, until the judgment is paid in full.

Dated: _____, 2020

Lynn Adelman
UNITED STATES DISTRICT JUDGE

AGREED:

Dated: July 21, 2020

s/Michael R. Pahl
Michael R. Pahl
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Dated: July 21, 2020

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